

# HOUSE . . . . . No. 2289

---

By Mrs. Walrath of Stow, petition of Patricia A. Walrath and others for legislation to grant an income tax deduction for spouses filing separate returns. Revenue.

---

## The Commonwealth of Massachusetts

---

### PETITION OF:

Patricia A. Walrath	Cory Atkins
Richard T. Moore	Anthony J. Verga
Kathi-Anne Reinstein	Joyce A. Spiliotis
Edward G. Connolly	Gale D. Candaras

---

In the Year Two Thousand and Five.

---

AN ACT PROVIDING FOR CERTAIN INCOME TAX DEDUCTION.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Subparagraph (8) of paragraph (a) of Part B, of Section 3 of
- 2 chapter 62 of the General Laws as amended by section 62 of
- 3 chapter 43 of the acts of 1997, is hereby further amended by
- 4 inserting after the second sentence the following sentence:—
- 5 If the taxpayer is married at the close of the taxable year, and he
- 6 and his spouse file separate returns, the deduction provided herein
- 7 shall be allowed to one of them at their option.